

Assessment Appeals Public Education Program

Board of Supervisors
County of Los Angeles
Sachi A. Hamai,
Executive Officer



Assessment Appeals

Public Education Program

- Part of the Executive Office of the Board of Supervisors, County of Los Angeles.
- **GOAL:** Educate county taxpayers about the assessment appeals process and how to prepare for an appeal hearing.
- You are invited to participate actively.
- Please **hold questions** until the end – use handout to write down questions.
- Feedback – complete **Blue Survey Form**.

What Are We Going to Cover Today?

Agenda

- Who are the participants at the hearing?
- **Assessor's** responsibilities
- Propositions:
 - Prop 13 – Assessed Value and Fair Market Value
 - Prop 8 - Decline in Value
- Assessment appeal **application form** and due dates
- Examples of Tax Bills
- **Taxpayer's** responsibilities
- Preparing for your hearing, collecting evidence – comparables
- Getting Help / Contacts List / Resources
- **AAB / Hearing Officer's** responsibilities
- What happens at the hearing
- Feedback / Questions

Who will be at the hearing?



Hearing Officer
Full Board & Clerk

EVIDENCE

EVIDENCE

**Assessor's
Representative**

**Taxpayer
Applicant or Agent**

(Hearings are open to the Public)

The Assessor

Primary responsibilities:

- Locate all taxable property in the County and identify ownership.
- Establish taxable value for all properties subject to property taxation.
- Complete the assessment roll showing assessed value of all properties.
- Apply all legal exclusions.
- Maintain the list of sales of real property.

Proposition 13

Under **Proposition 13**, the **Assessor MUST** reappraise property when:

1. Change in ownership occurs
2. New construction is completed
3. New construction is partially completed on Lien Date

The assessed value established at one of these events is the **Base Year Value** of the property

*When none of those events occurs,
under **Prop 13** the assessed value
can be increased yearly to adjust
for inflation*

- Each year **State Board Of Equalization** determines the percentage of the increase for the **entire State**
- Maximum increase allowable under Proposition 13 is **2%**

The yearly adjusted assessed value
(with up to the allowable **2%** increase included)
is known as the **Trended Base Year Value**

Definitions

Sales Price?

Fair Market Value?

Assessed Value?

Sales Price

**Normally = Fair Market Value
at time of sale**

Fair Market Value

is established by an

- **Arms length**
- **Open market transaction**

Assessed Value

is established

- Time of sale
- When a change of ownership occurs
- When new construction is completed

is known as the **Base Year Value**

How **Proposition 13** Affects Assessed Values



Compare 2 Houses:	HOUSE A	HOUSE B
1979 Sales Price	\$100,000	\$100,000
1979 Assessed Value	\$100,000	\$100,000
1989 House B is Sold	original owner	NEW owner
1989 Sales Price	n/a	\$259,000
1989 Assessed Value	\$122,000	\$259,000

The difference in Assessed Values
is caused by **Proposition 13**

Proposition 8

Decline in Value

- 1978 Constitutional Amendment
- Allows **temporary** property value reductions

Circumstances that support Prop 8

- Decline in overall market
- Obsolescence and deferred maintenance

To qualify:

- Fair Market Value on Lien Date **must be less** than the Current Assessed Value

Property owners **MUST APPLY** for a
Decline in Value
with Assessor's Office:
January 1 - December 31
with Assessment Appeals Board (AAB)
regular filing period:
July 2 - November 30

- Property owner must present **evidence** of
- a decline in value.
- Board's decision on Proposition 8 applies to
- the **current year ONLY**.
- Based on market conditions, assessed value for subsequent years may change annually, but may **not exceed** the Trended Base Year Value.

Application

Please type or print in ink — SEE BACK FOR INFORMATION AND INSTRUCTIONS

1. APPLICANT'S NAME			
Last	First	M.I.	
Street Address/P.O. Box (MUST be applicant's mailing address)			
City	State	Zip Code	
Daytime Phone ()	Alternate Phone ()	Fax Number ()	
E-Mail Address			
2. AGENT OR ATTORNEY FOR APPLICANT			
Name			
Persons to Contact (if other than above)			
Street Address/P.O. Box			
City	State	Zip Code	
Daytime Phone ()	Alternate Phone ()	Fax Number ()	
E-Mail Address			
AGENT'S AUTHORIZATION			
If the Applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the corporate entity. If the agent is not an attorney licensed in California or a partner, child or parent of the person reflected, the following must be completed or a separate authorization may be attached as outlined in the instructions.			
PRINT NAME OF AGENT (MANDATORY)			
I hereby authorize to act as my agent in this application and may request Assessor's records, visit and inspect, and otherwise while herein relating to this application.			
SIGNATURE OF APPLICANT/OFFICIAL/AUTHORIZED EMPLOYEE			
PRINT NAME AND TITLE		DATE	
3. PROPERTY IDENTIFICATION INFORMATION			
Assessor's ID No. [] [] [] [] [] [] [] [] [] []			
Map book Page Parcel			
Unassessed Tax Bill No. [] [] [] [] [] [] [] [] [] []			
Property Address or Location			
PROPERTY TYPE: <input type="checkbox"/> Residential Unit (attach form A/NEI)			
<input type="checkbox"/> Single Family Residence/Condo/Townhouse <input type="checkbox"/> Commercial/Industrial			
<input type="checkbox"/> Apartments, Number of Units <input type="checkbox"/> Business Personal Property/Furniture			
<input type="checkbox"/> Vacant Land <input type="checkbox"/> Agricultural <input type="checkbox"/> Other			
Is this property an owner-occupied, single family dwelling? <input type="checkbox"/> Yes <input type="checkbox"/> No			



County of Los Angeles Assessment Appeals Board APPLICATION FOR CHANGED ASSESSMENT 2004/05

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Assessment Appeals Board considers necessary may result in the continuation of the hearing.

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
Land		
Improvement		
Fixtures		
Personal Property		
Mobile Home		
Mobile Home/Other		
TOTAL		

5. TYPE OF ASSESSMENT BEING APPEALED (Check one only) <small>(MANDATORY INSTRUCTIONS FOR APPLICANTS)</small>
<input type="checkbox"/> REGULAR ASSESSMENT —Value as of January 1 of current year.
<input type="checkbox"/> SUPPLEMENTAL ASSESSMENT — Attach a Copy of Notice or Tax Bill. Date of Notice or Tax Bill: _____ Roll Year: _____
<input type="checkbox"/> ROLL CHANGE/ABANDONED/ESCAPE ASSESSMENT/CALAMITY REASSESSMENT Attach a Copy of Notice or Tax Bill. Date of Notice or Tax Bill: _____ Roll Year: _____

6. THE FACTS that I rely upon to support the requested changes in value are as follows: You may check all that apply. If uncertain of which items to check, please check "I. Other" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE DO NOT WRITE IN RED INK OR IN RED PENCIL.
<input type="checkbox"/> A. DECLINE IN VALUE: The Assessor's roll value exceeds the market value as of January 1 of the current year.
<input type="checkbox"/> B. CHANGE OF OWNERSHIP:
<input type="checkbox"/> B1. No change of ownership or reasonable event occurred on the date of _____.
<input type="checkbox"/> B2. Due year value for the change in ownership established on the date of _____ is incorrect.
<input type="checkbox"/> C. NEW CONSTRUCTION:
<input type="checkbox"/> C1. No new construction or reasonable event occurred on the date of _____.
<input type="checkbox"/> C2. Due year value for the new construction established on the date of _____ is incorrect.
<input type="checkbox"/> D. CALAMITY REASSESSMENT: Assessor's reduced value is incorrect for property damaged by earthquake or calamity.
<input type="checkbox"/> E. PERSONAL PROPERTY/FIXTURES: Assessor's value of personal property and/or fixtures exceeds market value.
<input type="checkbox"/> E1. All personal property/fixtures.
<input type="checkbox"/> E2. Only a portion of the personal property/fixtures. Attach description of those items.
<input type="checkbox"/> F. PENALTY ASSESSMENT: Penalty assessment is not justified.
<input type="checkbox"/> G. CLASSIFICATION: Assessor's classification and/or allocation of value of property is incorrect.
<input type="checkbox"/> H. APPEAL AFTER AN AUDIT: MUST include description of such property, issues being appealed, and your opinion of value. (Please refer to instructions.)
<input type="checkbox"/> H1. Amount of escape assessment is incorrect.
<input type="checkbox"/> H2. Assessment of other property of the assessee at the location is incorrect.
<input type="checkbox"/> I. OTHER: Explain below or attach two copies of explanation.

7. WRITTEN FINDINGS OF FACTS <small>(Minimum of \$181.00 per parcel)</small>	APPLICATION NUMBER <div style="border: 1px solid black; width: 100px; height: 100px; margin: 10px auto;"></div> DATE RECEIVED PM _____ AM _____
<input type="checkbox"/> Are Requested <input type="checkbox"/> Are Not Requested	
8. CLAIM FOR REFUND <small>Please indicate in instructions area</small>	
Do you want to designate this application as a claim for refund? <input type="checkbox"/> Yes <input type="checkbox"/> No	
9. HEARING OFFICER PROGRAM	
If your property is a single-family dwelling, condominium, cooperative or multi-family dwelling of five units or less, regardless of value, or a property that does not exceed \$1,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer, instead of a formal Assessment Appeals Board.	
Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer? <input type="checkbox"/> Yes <input type="checkbox"/> No	
CERTIFICATION	
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief, and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property — "the applicant"), (2) an agent authorized by the applicant under laws of this jurisdiction, or (3) an attorney licensed in practice law in the State of California, STATE BAR NO. _____, who has been retained by the applicant and has been authorized by that person to file this application.	
SIGNATURE	DATE
NAME AND TITLE (Please print name)	
<input type="checkbox"/> OWNER <input type="checkbox"/> AGENT <input type="checkbox"/> ATTORNEY <input type="checkbox"/> SPOUSE <input type="checkbox"/> ASSET <input type="checkbox"/> CHILD <input type="checkbox"/> HEARING OFFICER	
SIGNED AT CITY	STATE
A/R OFFICE USE ONLY	
DUPLICATE OF 280 _____ 280 _____ INVALID CODE:	

Form AAB1 (08/04) FPD/BLA/CAC/AB REF 184

WRITE ORIGINAL—CLERK

YELLOW COPY—ASSESSOR

PINK COPY—APPLICANT/TAXPAYER (Please retain)

SEE BACK FOR INFORMATION AND INSTRUCTIONS

FORM AAB1

County of Los Angeles Assessment Appeals Board of Supervisors
APPLICATION FOR CHANGED ASSESSMENT 2004/05

This form contains all the requests for information that are required for filing an application for changed assessment. Failure to complete this application may result in rejection of the application and/or denial of the appeal. Applicants should be prepared to submit additional information if requested by the Assessor or at the time of the hearing. Failure to provide information the Assessment Appeals Board considers necessary may result in the continuance of the hearing.

Please type or print in ink-

SEE BACK FOR INFORMATION AND INSTRUCTIONS

1. APPLICANT'S NAME		
Last	First	M.I.
Street Address/PO Box # (MUST be applicant's mailing address)		
City	State	Zip Code
Daytime Phone ()	Alternate Phone ()	Fax Number ()
E-mail Address		

Make sure this is your
CURRENT MAILING ADDRESS!
If it changes, notify AAB A.S.A.P.

2. AGENT OR ATTORNEY FOR APPLICANT

Name

Person to Contact (If other than above)

Street Address/PO Box #

City

State

Zip Code

Daytime Phone

()

Alternate Phone

()

Fax Number

()

E-Mail Address

AGENT'S AUTHORIZATION

If the applicant is a corporation, the agent's authorization must be signed by an officer or authorized employee of the business entity. If the agent is not an attorney licensed in California or a spouse, child, or parent of the person affected, the following must be completed or a separate authorization may be attached as outlined in the instructions.

PRINT NAME
OF AGENT
AND AGENCY

Is hereby authorized to act as my agent in this application and may inspect Assessor's records, enter into stipulation, and otherwise settle issues relating to this application.

SIGNATURE OF APPLICANT/OFFICER/AUTHORIZED EMPLOYEE

TITLE

DATE

3. PROPERTY IDENTIFICATION INFORMATION

Secured

Assessor's ID No.

--	--	--	--

--	--	--

--	--	--

Map Book

Page

Parcel

Unsecured

Tab Bill No.

--	--	--	--	--	--	--	--

Property Address

Or Location

PROPERTY TYPE:

☐

Economic Unit (Attach Form AAB2)

- | | |
|--|--|
| <input type="checkbox"/> Single Family Residence/Condo/Townhouse | <input type="checkbox"/> Commercial/Industrial |
| <input type="checkbox"/> Apartments (Number of Units _____) | <input type="checkbox"/> Business Personal Property/Fixtures |
| <input type="checkbox"/> Vacant Land | <input type="checkbox"/> Other _____ |

Is this property an owner-occupied single family residence? ____Yes ____No

4. VALUE	A. Value on Roll	B. Applicant's Opinion of Value
LAND		
IMPROVEMENTS		
FIXTURES		
PERSONAL PROPERTUY		
MOBILE HOME		
MOBILE HOME/ OTHER		
TOTAL		

5. TYPE OF ASSESSMENT BEING APPEALED (Check one only)

IMPORTANT-SEE INSTRUCTION FOR FILING PERIODS

- ☐ **REGULAR ASSESSMENT** – Value as of January 1 of the current year
- ☐ **SUPPLEMENTAL ASSESSMENT** Attach a Copy of Notice or Tax Bill
Date of Notice or Tax Bill _____ TAX YEAR _____
- ☐ **ROLL CHANGE/ADJUSTED/ESCAPE ASSESSMENTS/CALAMITY REASSESSMENT**
Attach a Copy of Notice or Tax Bill

Date of Notice or Tax Bill _____ TAX YEAR _____

6. THE FACTS that I rely upon to support the requested changes in value are as follows:

You may check all that apply. If uncertain of which item to check, please check "I, Other" and attach two copies of a brief explanation of your reason(s) for filing this application. PLEASE SEE INSTRUCTIONS BEFORE COMPLETING THIS SECTION

- ☐ **A. DECLINE IN VALUE:** The Assessor's roll value exceeds the market value as of January 1 of the current year.
- ☐ **B. CHANGE OF OWNERSHIP:**
- ☐ B1. No change of ownership or reassessable event occurred on the date of _____.
- ☐ B2. Base year value for the change in ownership established on the date of _____ is incorrect.
- ☐ **C. NEW CONSTRUCTION:**
- ☐ C1. No new construction or reassessable event occurred on the date of _____.
- ☐ C2. Base year value for the new construction established on the date of _____ is incorrect.
- ☐ **D. CALAMITY REASSESSMENT:** Assessor's reduced value is incorrect for property damaged by misfortune or calamity.
- ☐ **E. PERSONAL PROPERTY/FIXTURES:** Assessor's value of personal property and/or fixtures exceeds market value.
- ☐ E1. All personal property/fixtures.
- ☐ E2. Only a portion of the personal property/fixtures. Attach description of those items.
- ☐ **F. PENALTY ASSESSMENT:** Penalty assessment is not justified.
- ☐ **G. CLASSIFICATION:** Assessor's classification and/or allocation of value of property is incorrect.
- ☐ **H. APPEAL AFTER AN AUDIT:** MUST include description of each property, issues being appealed, and your opinion of value. Please refer to instructions.
- ☐ H1. Amount of escape assessment is incorrect.
- ☐ H2. Assessment of other property of the assessee at the location is incorrect.
- ☐ **I. OTHER** Explain below or attach two copies of explanation.

**7. WRITTEN FINDINGS OF
FACTS**

(Minimum of \$181.00 per parcel)

_____ Are Requested

_____ Are Not Requested

Audio-tapes of the hearing
Are available at a cost of
\$9.00 per tape

8. CLAIM FOR REFUND *Please refer to instructions first*

Do you want to designate this application as a claim as a refund? Yes No

9. HEARING OFFICER PROGRAM

If your property is a single family dwelling, condominium, cooperative or multiple family dwelling of four units or less, regardless of value, or a property that does not exceed \$3,000,000 assessed value, you may request that your hearing be conducted by an Assessment Hearing Officer instead of a formal Assessment Appeals Board.

Do you wish to have your appeal heard before an Assessment Appeals Hearing Officer? Yes No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents is true, correct, and complete to the best of my knowledge belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property - "The Applicant"), (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, STATE BAR NO. _____, who has been retained by the applicant and has been authorized by that person to file this application.

SIGNATURE

DATE

NAME AND TITLE (Please print or type)

OWNER

AGENT

ATTORNEY

SPOUSE

PARENT

CHILD

PERSON AFFECTED

SIGNED AT

City

State



JOINT CONSOLIDATED TAX BILL

CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY

LOS ANGELES COUNTY TAX COLLECTOR

225 NORTH HILL ST., ROOM 160, LOS ANGELES, CA 90012

FOR ASSESTANCE CALL (213) 893-7935

UNSECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2004 TO JUNE 30, 2005

SALE OR DISPOSAL OF THIS PROPERTY AFTER JANUARY 1, 2004 DOES NOT RELIEVE THE ASSESSEE OF THIS TAX.

Mr. and Mrs. John Q. Public
54321 Main Street
Los Angeles county, CA 90000-0000

2004

BILL NUMBER

TRA 02410

SEQ 52620

7212 007 015

SITUS OR LOCATION

THE COUNTY OF LOS ANGELES IS REQUIRED BY LAW TO COLLECT THE TAXES FOR ALL SCHOOL DISTRICT, CITIES, AND OTHER TAXING AGENCY

PROPERTY DESCRIPTION

ASSESSMENT NUMBER INDEX NUMBER BILL NUMBER

GENERAL TAX LEVY AND INDEBTEDNESS

TAXING AGENCY

GENERAL TAX LEVY
ALL AGENCIES 1.000000 \$ 200.00

VOTED INDEBTEDNESS

COUNTY .000992 .19
UNIFIED SCHOOLS .042849 8.56
COMMUNITY COLLEGE .011705 2.34
FLOOD CNTRL .000462 .05
SANITATION DIST .005061 1.22
METRO WATER DIST .006100 12.87
TOTAL VOTED INDEBTEDNESS \$

TOTAL TAX 1.067169 \$ 212.87

ASSESSED VALUES

VALUES ARE DETERMINED BY THE COUNTY ASSESSOR,
REFER QUESTIONS CONCERNING VALUES TO (562) 256-1701

FULL VALUE

BUS PP 10000
FIXT 10000
TOTAL 20000

TOTAL TAX \$ 212.87

10% PENALTY AFTER 08/31/2004
COLLECTION COSTS
ADDITIONAL PENALTIES
TOTAL AFTER PENALTIES

IF NOT PAID BY THE DELINQUENT DATE, AN ADDITIONAL COLLECTION COST OF UP TO \$49.00 WILL BE ASSESSED.

YOUR CANCELLED CHECK IS YOUR BEST RECEIPT. THERE WILL BE A \$33.00 CHARGE FOR ANY RETURNED CHECK. REFER TO YEAR AND BILL NUMBER ON ALL CORRESPONDENCE.
SEE REVERSE SIDE FOR IMPORANT INFORMATION

SEE REVERSE SIDE FOR IMPORTANT INFORMATION

2004 BILL NO. ASSESSMENT NUMBER 1816030000
SEQ 000 PAY KEY 8 INDEX NUMBER 22172217

BILL IS NOW DUE AND PAYABLE NO ADDITIONAL BILLING WILL BE MADE

TOTAL TAX \$ 2,249.91
10% PENALTY AFTER 08/31/2004
COLLECTION COSTS
ADDITIONAL PENALTIES
TOTAL AFTER PENALTIES

Mr. and Mrs. John Q. Public
54321 Main Street
Los Angeles county, CA 90000-0000

MAKE CHECKS PAYABLE TO:
LOS ANGELES COUNTY TAX COLLECTOR
P.O. BOX 54027
LOS ANGELES, CA 90054-0027

023020008000744924000022499100002474908780831

2,474.90

224.99

2003

ANNUAL PROPERTY TAX BILL

2003

CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY

SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2003 TO JUNE 30, 2004

MARK J. SALADINO, TREASURER AND TAX COLLECTOR

FOR ASSISTANCE CALL (213) 974-2111 OR (888) 807-2111

ASSESSOR'S ID. NO. CK

03 000 37

PROPERTY IDENTIFICATION

ASSESSOR'S ID. NO. :

03 000

OWNER OF RECORD AS OF JANUARY 1, 2003

SAME AS BELOW

MAILING ADDRESS

Mr. and Mrs. John Q. Public
54321 Main Street
Los Angeles county, CA 90000-0000

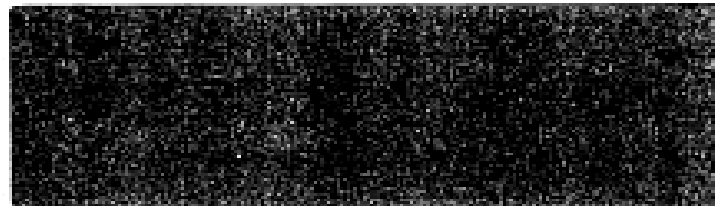
ELECTRONIC FUND TRANSFER (EFT) NUMBER

ID#: 19

2 YEAR: 03 SEQUENCE: 000 7

PIN: 9000

For American Express, Mastercard and Visa payments call (888) 473-0835
and have available the EFT number listed above. Service fees will be charged.
For check payments, please write the EFT number above on your check.

SPECIAL INFORMATION**PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION****ASSESSOR'S REGIONAL OFFICE**

REGION #09 INDEX:

TRA:00067

WEST DISTRICT OFFICE
6120 BRISTOL PARKWAY
CULVER CITY CA 90230
(310)685-5300

ACCT. NO.:

PRINT NO.: 176529 BILL ID.:

DETAIL OF TAXES DUE FOR

AGENCY	AGENCY PHONE NO.	RATE	AMOUNT
GENERAL TAX LEVY			
ALL AGENCIES		1.000000 \$	3,116.68
VOTED INDEBTEDNESS			
COUNTY		.000892 \$	3.09
CITY-LOS ANGELES		.050574	157.62
METRO WATER DIST		.006100	19.01
FLOOD CONTROL		.000462	1.47
COMMUNITY COLLEGE		.019857	61.89
UNIFIED SCHOOLS		.077145	240.44
DIRECT ASSESSMENTS			
CITY LND/LT 96-1	(213) 847-9379	\$	36.68
LA STORMWATER	(213) 473-8098		38.46
CITY S11 FUND	(213) 978-1099		35.61
FLOOD CONTROL	(826) 458-3945		48.24
COUNTY PARK DIST	(213) 738-2983		37.80
CITY LT MTC	(213) 847-5507		159.20
TRAUMA/EMERG SRV	(866) 587-2862		140.22
LA WEST MOSQ AB	(310) 915-7370		3.97

TOTAL TAXES DUE

\$4,100.39

FIRST INSTALLMENT TAXES DUE NOV. 1, 2003

\$2,050.20

SECOND INSTALLMENT TAXES DUE FEB. 1, 2004

\$2,050.19

VALUATION INFORMATION

ROLL YEAR 03-04	CURRENT ASSESSED VALUE	TAXABLE VALUE
LAND	127,123	127,123
IMPROVEMENTS	191,545	191,545

TOTAL
LESS EXEMPTION: HOME

318,668
7,000

ADJUSTED SUPPLEMENTAL TAX BILL
CITIES, COUNTY, SCHOOLS AND ALL OTHER TAXING AGENCIES IN LOS ANGELES COUNTY
SUPPLEMENTAL SECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2003 TO JUNE 30, 2004
MARK J. SALADINO, TREASURER AND TAX COLLECTOR
FOR ASSISSTANCE CALL (213) 974-2111 OR (888) 807-2111

2003

PROPERTY IDENTIFICATION		DETAIL OF TAXES DUE FOR		ASSESSOR'S ID NO.	CK
		1 ST INSTALLMENT	2 ND INSTALLMENT	05	
ASSESSOR'S ID NO:	03 020	DUE 12-10-04	DUE 04-10-05		
TRANSFER/NEW CONSTRUCTION DATE:	10-03-03	TAX	\$3,533.83	#3,533.82	\$7,067.65
MAILING ADDRESS		AGENCY		RATE	AMOUNT
Mr. and Mrs. John Q. Public		GENERAL TAX LEVY			
54321 Main Street		ALL AGENCIES		\$.00
Los Angeles county, CA 90000-0000		VOTED INDEBTEDNESS			
ELECTRONIC FUNDING TRANSFER (EFT) NUMBER		CITY-BEV HILLS	.006170		.00
ID#: 19	YEAR: 03	COUNTY	.000992		.00
SEQUENCE: 020 5		UNIFIED SCHOOLS	.066780		.00
For American Express, MasterCard, and Visa Credit Card payments call		COMMUNITY COLLEGE	.019857		.00
(888) 473-0835 and have available the EFT number listed above. Service		FLOOD CONTROL	.000462		.00
fees will be charged. For check payments, please write the EFT number on		METRO WATER DIST	.006100		.00
your check.		DIRECT ASSMT		\$	7,067.65
PROPERTY LOCATION AND/OR PROPERTY DESCRIPTION					
630 BURK PL					
BEVERLY HI					
TRACT NO 24486					
LOT 23					

TOTAL PRORATED TAXES DUE: \$7,067.65
FOR INFORMATION ON TAX RATE- SEE ITEM 8 ON REVERSE SIDE

VALUATION INFORMATION

	CURRENT ASSESSED	PRIOR ASSESSED	NET ASSESSED VALUE
ROLL YEAR 03-03	858,327	858,327	
LAND IMPROVMENTS	375,039	375,039	

ASSESSOR'S REGIONAL OFFICE

REGION #07 INDEX: TRA: 02444

WEST DISTRICT OFFICE

CULVER CITY, CA 90230

(310) 665-5300

PRINT NO: 42 AUTH. NO.: 00400 C

MAILED BY: 8-4-04

TOTAL
LESS EXEMPTION
NET SUPPLEMENTAL VALUE

The Taxpayer (You)

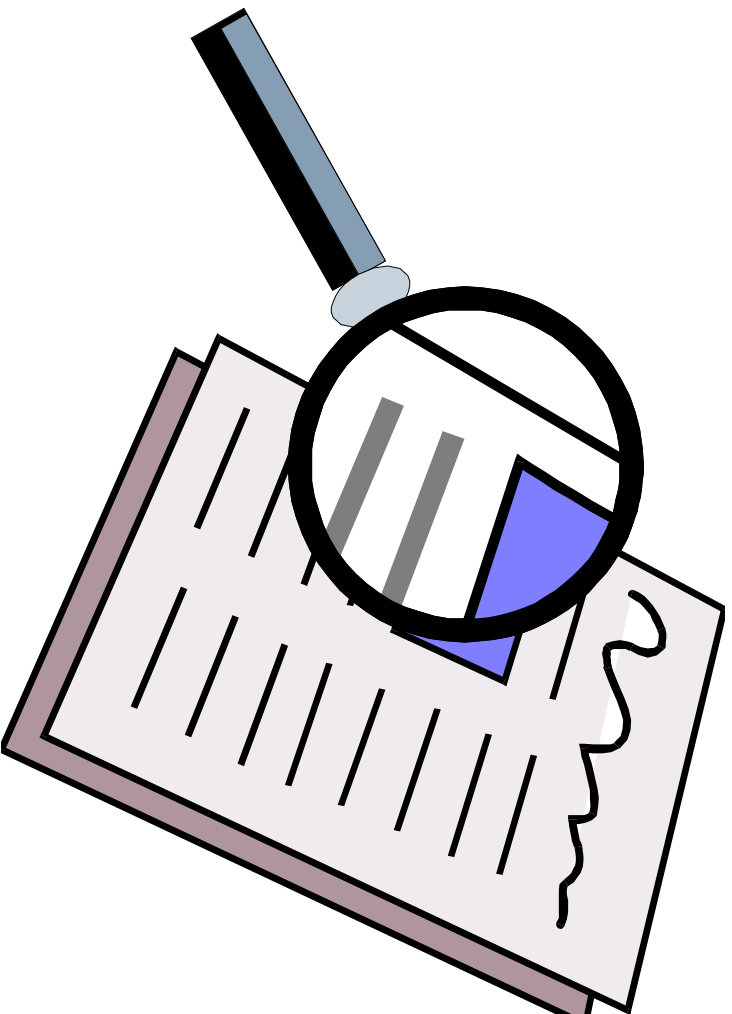
Primary Responsibilities:

- Appear at the scheduled time and place for your hearing

(If you have an agent, the agent acts on your behalf with full authority.)

- Prepare for the hearing by collecting evidence that supports your appeal.

Collecting Evidence For Your Hearing



Evidence

Admissible	Inadmissible
Records of sales of comparable real properties	Changes in personal income or inability to pay taxes
Appraisal by private licensed appraiser	Records that other property owners in similar residences pay lower amounts of property tax
	Assessed value of other property

What is Evidence of Fair Market Value?

- Records of sales of comparable real properties
- New construction valuation

Some indicators of comparability in **Comparable Sale**

- | | |
|--|--|
| <input type="checkbox"/> Location | <input type="checkbox"/> Pool |
| <input type="checkbox"/> Zoning | <input type="checkbox"/> View |
| <input type="checkbox"/> Lot Size | <input type="checkbox"/> Central Air and/or Heat |
| <input type="checkbox"/> Size of Improvement | <input type="checkbox"/> Size of Garage |
| <input type="checkbox"/> Year Built | <input type="checkbox"/> Quality of Construction |
| <input type="checkbox"/> Description (Rooms) | <input type="checkbox"/> Landscaping, etc. |

When looking at a
Comparable Sale
the Assessor looks at **2** things:

1.The physical property
(a comparable property)

2.The valuation date
(a comparable date)

The **Valuation Date** is critical!

It is the date the Assessor uses
to establish the **assessed value**
of the property

Typical Valuation Dates

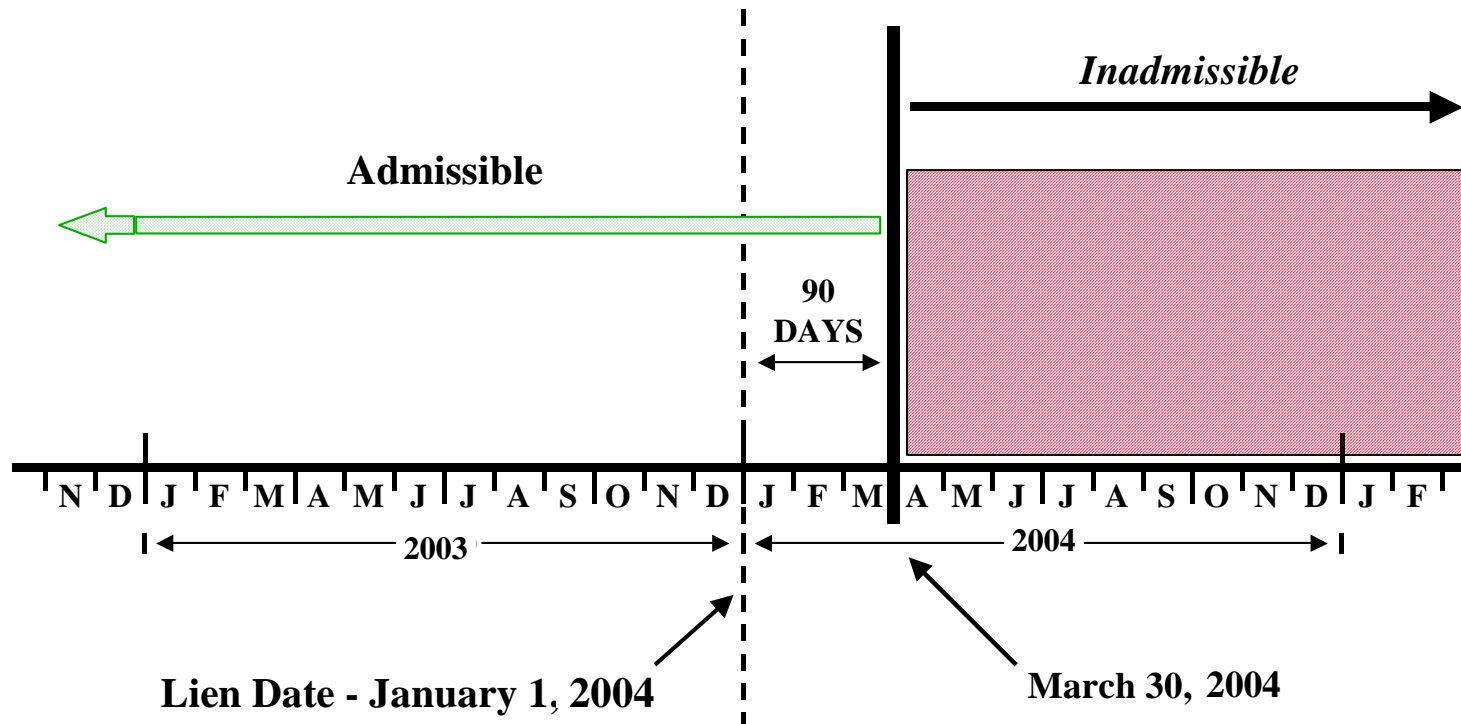
Event	Valuation Date
Decline in value	January 1 in the calendar year of the application
Change of ownership	Actual date of transfer
New construction	Date of completion
Partial completion of new construction	Lien date (January 1)

The **sale dates**
of comparable properties
must be no more than
90 days **AFTER**
the valuation date
of your property

Proposition 8 - Decline in Value 2004-2005

Sales Date of Comparable Properties

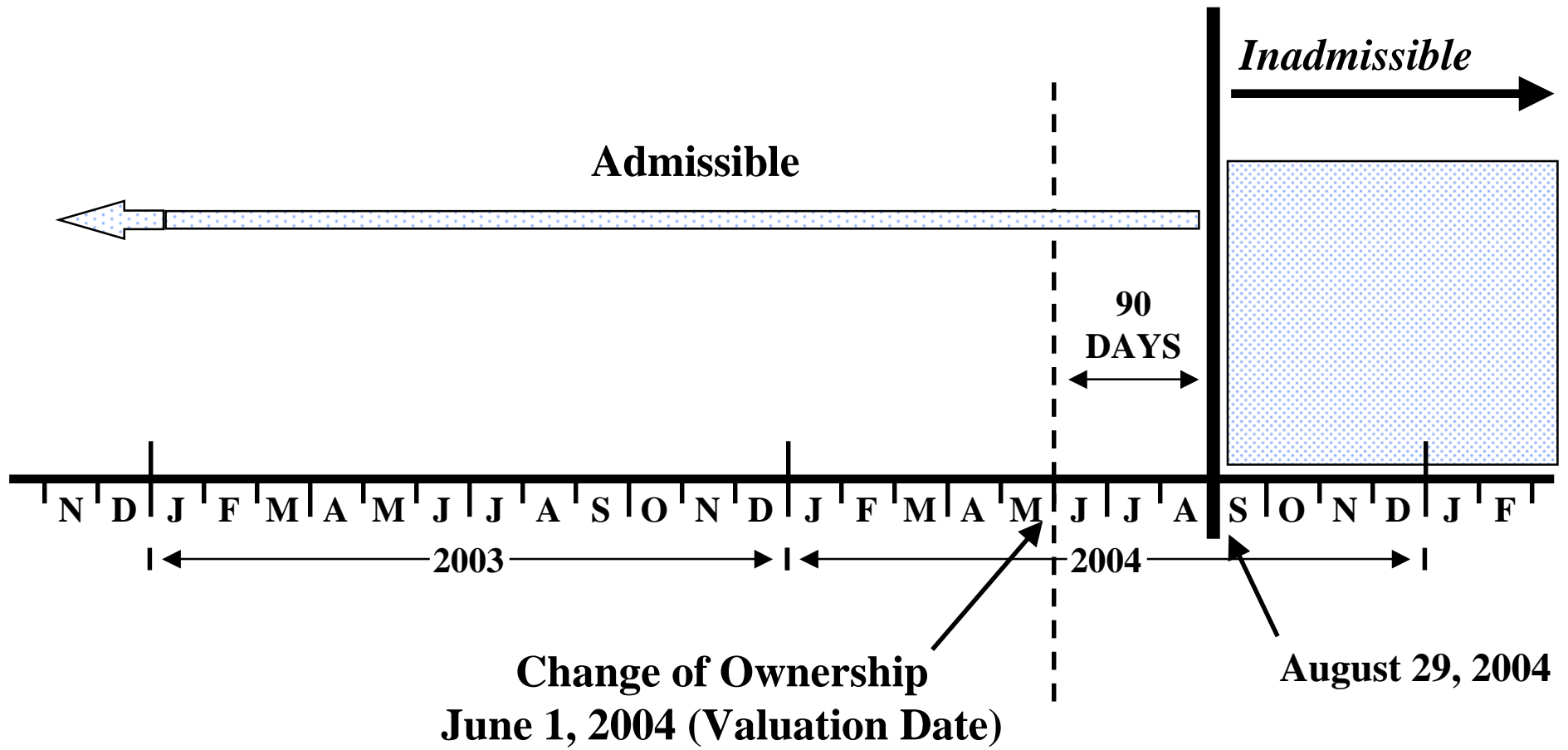
Not more than 90 days after the Lien Date (Valuation Date) of your property



Change of Ownership

Sale dates of comparable properties

Not more than 90 days after the transfer date (Valuation Date) of your property



Where to find information about comparable real estate sales

- Real estate brokers and agents in your area
- County records - sales lists in Assessor's office
- Internet - <http://www.assessor.co.la.ca.us>

Collecting evidence at the Assessor's office

1. Bring your assessment appeal **application** and **tax bill**
2. Get the **CLUSTER CODE** from the Assessor's clerk
3. View Assessor's sales list (**microfiche**) for your
CLUSTER/neighborhood (see handout)

SAMPLE OF ASSESSOR'S SALES LIST

CLUSTER CODE 02183

REGION 02

SALES LIST – PER SECTION 408- 1-RATO

1SS761

PRINT DATE 07-19-96

PAGE 4487

NOTES: SALES LISTED BY STREET ADDRESS WITHIN CLUSTER WITHIN REGION.

LISTS UNIVERIFIED SALES ON FILE OF TWO YEARS PROIR TO PRINTED DATE.

STREET ADDRESS CURRENT NAME	PARCEL NUMBER REC DOC NBR	ZONING USE CODE	YRBLT AREA	BDRMS BATHS	DEED TYPE	VER PRIVE	VER KEY	RECORDING DATE	SELLING PRICE
32451 CLOVER LN. DOE, JOHN & PAULA A.	9130009001 573050	LCRI 0101	1985 3037	5 5	B	NO	I	960410	
87549 CLOVER LN. SMITH, JEFFREY	9130 015 013 238877	LCRI 0101	1985 2988	4 3	B	NO	I	960212	
3786 CANON AVE. SUMMERS, VINCE & HELEN	9210 001 002	LCAI 0100	1949 527	1 1	II	NO	I	950315	
37130 MILLS LN BRYANT, STEVE & CAROL	9210 003 015 400288	LCAI 0100	1978 1545	3 3	Y	NO	I	960313	235002
9623 MYRTLE AVE. SCOTT, LARRY &	9400 010 004 1522455	LARF 0101	1975 2482	4 3	Y	NO	I	940817	375003
9638 MYRTLE AVE. GOMEZ, SERGIO &	9400 011 025 542156	LARE 010C	1975 2087	3 3	Y	NO	I	960484	310003
7420 PINE ST. SHAW, ALAN & DONNA		LARE 0101	1975 2087	3 3	B	NO	I	960311	
7430 PINE ST. MALONE, KEVIN & SHANNON		LARE 0101	1967 2806	4 4	Y	NO	I	940805	
		LARE 0101	1968 3728	4 5	Y	NO	I	941104	
	NNA THIRK		1972 2613	4 3	B	NO	I		
5213 OAK LN CARTER, PHILLIP &	9500 1346		1972 2087	3 3	Y	NO	I		
	Ave. TR		1968 3166	4 4	B	NO	I	950720	
	PL. RD J			4 5	B			26	
3410 BRAND AVE. RILEY, JAMES & MELISSA G	9201 009 001 652819			5 3	Y			20	355003
3620 BRAND AVE. JOHNSON, MIKE &	9201 002 045 831137			5 3	Y	NO	I	950524	265002

4. Identify similar/comparable properties

Use the information on the **Assessor's Sales List** to identify properties that are **COMPARABLE** to your property

- USE CODE 0100 = Single family
 0101 = Single family with pool
 010C = Condominium
- YEAR BUILT
- AREA - square feet of improvement
- BEDROOMS
- BATHROOMS

5. For similar/ comparable properties

- Find **DEED TYPE** equal to “Y”
 (“Y” indicates regular transfer)
- Use **RECORDING DATE** as
 (remember the sales/valuation date
 must be **no more than** 90 days after
 the valuation date of your property)
- Use **SELLING PRICE** to support
 your application (generally computed as
 dollars per square foot)

6. Record information about **similar/ comparable sales** to present as evidence at your hearing on a worksheet (see handout)

A Suggestion on How to Organize Comparable Sales Information

Comparable Sales Information Worksheet

Address of Property being Appealed_____

Map Book_____Page_____Parcel_____

	Your Property	Comparable Property #1	Comparable Property #2	Comparable Property #3
Map Book – Page – Parcel (Assessor's ID. No)				
Street Address				
City				
Distance from your Property (miles, blocks)				
Type of Zoning and Use Code				
Size of Lot	_____square feet	_____square feet	_____square feet	_____square feet
Size of Improvements (e.g. house)	_____square feet	_____square feet	_____square feet	_____square feet
Number of Bedrooms				
Number of Bathrooms				
Central Heat/Air Conditioning (specify)	__yes __no	__yes __no	__yes __no	__yes __no
Pool	__yes __no	__yes __no	__yes __no	__yes __no
Garage (for number of cars)	__yes (__cars)__no	__yes (__cars)__no	__yes (__cars)__no	__yes (__cars)__no
Other Amenities (specify)				
Date Built				
Negative Influences (specify)				
Sales Date/Valuation Date				
Source of Information				
Values				
Cost per Square Foot (Sales Price + Size of Improvements)				

NOTE: If you filed a *Decline in Value*, the sales dates of the comparable properties used must be no more than 90 days after the lien date for the year on which you are filing. The lien date is January. If you filed for other reasons, such as *Base Year*, *Change of Ownership*, or *new Construction*, the sales of the comparable properties used must be no more than 90 days after the change in ownership, transfer, or completion of new construction (valuation date) of your property.

7. Additional information
(for example, LOT SIZE)
can be gotten from other
records at the Assessor's Office.

Check with the **Public Service Section** in
the Kenneth Hahn **Hall of Administration**
or with your Regional Assessor's Office
(see Contact List).

Getting Help

Help is available

See Contacts List

If you need help and
the counter clerk can't
answer your questions,
ask for the
Appraiser of the Day.

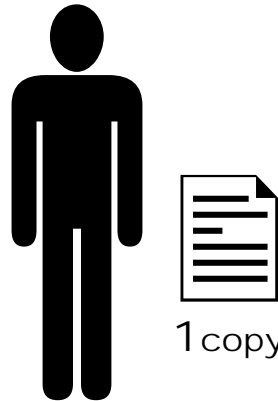
Once you've collected information
on **Comparable Sales**
you will need to organize the information
You might also want to **DRIVE BY**
the properties to determine amenities,
level of upkeep, etc.

**If possible,
You should take pictures**



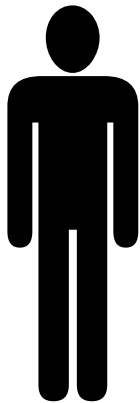
Be prepared to present your evidence at the hearing

Bring your **ORIGINALS** plus
two (2) copies of **ANY EVIDENCE**
you plan to present at a hearing before the
Hearing Officer



1 copy

Hearing Officer



1 copy

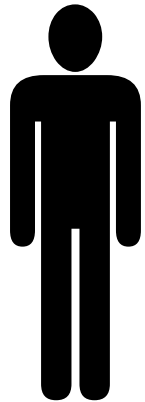
Assessor's
Representative



originals

You
Taxpayer / Applicant / or your Agent
(retain **ORIGINALS**)

Bring your **ORIGINALS** plus
five (5) copies of **ANY EVIDENCE**
you plan to present at a hearing before the
Assessment Appeals Board



1 copy

Board member # 1



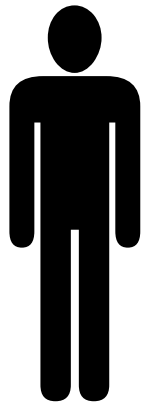
1 copy

Board member # 2



1 copy

Board member # 3



1 copy

Assessor's
Representative



1 copy

Clerk



originals

You
Taxpayer / Applicant / or your Agent
(retain **ORIGINALS**)

You need to know if you have a valid case

If the evidence you collect
does not support your Appeal,
you may want to **withdraw**

**If you decide not to pursue your
appeal, please notify the
Assessment Appeals Board (AAB).**

AAB

Assessment Appeals Boards (AAB) and Hearing Officers

Primary responsibilities:

- Sit as County Board of Equalization,
on behalf of the Board of Supervisors
- Conduct hearings on assessment disputes
between taxpayers and Assessor
- Determine Fair Market Value of property,
based only on evidence presented at hearing

**The Assessment Appeals Board
and Hearing Officers**

are **NOT** part of the
Office of the Assessor
nor of the
Auditor-Controller
or
Tax Collector's Office

Information regarding the Assessment Appeals Public Education on the Website:

For **Seminar Schedule** access:

<http://bos.co.la.ca.us/Categories/Appeals/SeminarSchedule.htm>

For **How to Prepare for Your Assessment Appeal Hearing** access:

<http://bos.co.la.ca.us/PDFs/AssessmentAppealsHowToPrepareBrochure.pdf>

You may also access the **Assessment Appeals Board** for information at:

<http://bos.co.la.ca.us/Categories/PropertyTaxAppeals.htm>

You may also access the **California Board of Equalization** at:

<http://www.boe.ca.gov/index.htm>

Day of Hearing

On the Day of Your Hearing

1. Plan to arrive early (about **30 minutes**)
2. Hearings are scheduled for **9:00 a.m.** or **1:30 p.m.**
 - Appeals heard on a first come, first served basis
3. Check in with the clerk when you arrive
4. Hearings can begin early if the Hearing Officer, you, and the Assessor's Representative are present
 - The clerk maintains the order and flow of appeals before the Hearing Officer

5. Both you and the Assessor's Representative are given adequate time to present evidence
6. If you **fail to appear** at the scheduled time and place, the Hearing Officer will recommend that your appeal be **DENIED** as a **No Show**.

REMEMBER:

- The Hearing Officer process is informal.

If you have any questions, feel free to ask the clerk.

- If you don't understand something during the hearing, ask the Hearing Officer to explain it.

Hearing Process

Hearing Officer

Steps in Process:

1. Assessor and owner present evidence
2. HO makes recommendation regarding Fair Market Value
3. HO gives copies of recommendation to owner and Assessor
4. Both owner and assessor have **14 days** to **accept** or **reject** the recommendation
 - Rejection must be in writing to the Board
 - Rejection goes to full Board to be re-heard

Steps in Process with Hearing Officer (continued)

5. HO sends recommendation to Board for review
6. Board reviews recommendation;
may **accept** or **reject**
7. If Board **accepts**, results are forwarded to
Applicant and Assessor and Auditor-Controller
to process a refund or to issue a corrected bill
8. If Board **rejects** the Hearing Officer's
recommendation, a new hearing is
scheduled before the full Board

Hearing Process

Assessment Appeals Board

Steps in Process:

1. Assessor and owner present evidence
2. Board makes findings regarding Fair Market Value based only on evidence presented at the hearing
3. Results are forwarded to owner and to Assessor and Auditor-Controller to process refund or issue corrected bill

If You Disagree with the Assessment Appeals Board's Findings

- APPLICANT can **appeal** Board's findings in Superior Court
- ASSESSOR can **appeal** Board's findings in Superior Court

WARNING

And Finally
A Friendly Warning

Filing an appeal
DOES NOT WAIVE
your obligation to pay
all property taxes when due

Contact List

Property Tax information: Toll Free at (888) 807-2111 or at <http://assessor.co.la.ca.us/>

Assessed Value: Assessor's Public Service Center at (213) 974-3211

Direct Assessments: at (213) 9748368

Homeowner's Exemption: Homeowner's Exemption Division of the Assessor's Office at (213) 974-3421

Appeals: Assessment Appeals Board at (213) 974-1471 or (213) 9744240

Tax payments: Treasurer and Tax Collector's Office at (213) 974-2111

Marine, Aircraft, and Manufactured Homes: at (213) 974-3119

District Officers

North District Office
Regions Bi, 02, 03, 24 Area 1
13800 Balboa Blvd.
Sylmar, CA 91342 (818) 833-6000

West District Office
Regions 07, 09, 25 Area 2
6120 Bristol Parkway
Culver City, CA 90230 (310) 665-5300

South District Office
Regions 10, 12, 14, 26 Area 3
1401 E. Willow Street
Signal Hill, CA 90755 (562) 256-1701

East District Office
Regions 04, 05, 06, 11, 27 Area 4
1190 Durfee Avenue
South El Monte, CA 91733 (626) 258-6001

Regional Offices

Lancaster
Region A1
251 E. Avenue K-6
Lancaster, CA 93535 (661) 940-6700

Santa Clarita
Public service satellite
25050 Peachland Ave., Suite 210
Santa Clarita, CA 91321 (661) 254-9550

Van Nuys
Public service satellite
14340 Sylvan Street
Van Nuys, CA 91411 (818) 901-3455

Major Properties Division

All records are maintained at the Kenneth Hahn of Administration in downtown Los Angeles. If you require assistance with a parcel that is assessed by the Major Properties Division please contact:

Office of the Assessor Public Counter
Kenneth Hahn Hall of Administration
500 West Temple Street, Room 225
Los Angeles, CA 90012-2770

Toll Free: (888) 807-2111
(if calling from area codes 213, 310, 323, 562, 626, 661-partial, 714, 760, 804, 818, 909, or 949)

(213) 974-3211
(if calling from area codes not listed above)

Assessor's Reference Library Room 205